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IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA
SECOND APPELLATE DISTRICT
DIVISION TWO

LOS ANGELES DONG SAN CHURCH
CORPORATION et al.,

Plaintiffs and Respondents,

v.

YOUNG CHUN PARK et al.,

Defendants and Appellants.

B292605, B294232

(Los Angeles County
Super. Ct. No. BC654597)

APPEAL from a judgment and order of the Superior Court
of Los Angeles County. Barbara A. Meiers, Judge. Affirmed.

Moon & Dorsett and Dana M. Dorsett for Defendants and
Appellants.

Henry M. Lee for Plaintiffs and Respondents.

Appellants Young Chun Park (Pastor Park), Mee Young Koba, and Eric Soo Chul Kang (collectively “appellants”) appeal from a judgment entered after a bench trial on claims of declaratory relief brought against appellants in this dispute involving Los Angeles Dong San Church.¹ Respondents LADSC, KMC, and KMCA brought this action for declaratory relief, breach of fiduciary duty, accounting, and quiet title against appellants after appellants purported to withdraw from the KMs. In this appeal, appellants challenge the trial court’s decisions as to (1) the competing appointments of Pastor Park and Pastor Kyunghwan Lee (Pastor Lee), who was appointed by KMCA’s Bishop Hyosung Park (Bishop Park); and (2) the validity of the purported disaffiliation of respondents -- who also purported to disaffiliate LADSC -- from the KMs.

In a second, related appeal, appellants appeal from the trial court’s decision to deny, in part, their motion to tax costs. We address the two related appeals together in this opinion.

¹ Appellants’ counsel also purports to represent Los Angeles Dong San Church Corporation (LADSC) as an appellant in this matter. Respondents’ counsel, who represents respondents Korean Methodist Church (KMC) and Korean Methodist Church of the Americas (KMCA) (collectively “KMs”), also purports to represent LADSC. The trial court found that LADSC had a long-standing relationship with the KMs prior to the assignment of Pastor Park to that church which was unaffected by the actions of Pastor Park and other members of the congregation who purported to withdraw and disaffiliate from the KMs in 2017. Thus, respondents argue that appellant’s counsel may no longer properly represent LADSC. Because we affirm the trial court’s factual determination regarding the relationship between LADSC and the KMs, we treat LADSC as a respondent in this matter.

Substantial evidence supported the trial court's determination that LADSC had a longstanding relationship with the KMs as a formal member church of the KMs. Thus, the trial court correctly ruled that it was barred by constitutional doctrine from interfering with the KMs' determination as to selection of a pastor, as KMC is a hierarchical church organization. The same constitutional principles prevented the trial court from imposing significance upon various individuals' decisions to withdraw from KMC. Pursuant to the law and the record below, the longstanding relationship between LADSC and the KMs was not affected by such withdrawals. We therefore affirm the judgment.²

As to the second appeal concerning appellants' motion to tax costs, we find that the trial court's implicit determination that respondents were the prevailing parties below is supported by the record, therefore we affirm the order denying appellants' request to strike the entire cost bill.

FACTUAL BACKGROUND

KMC is a hierarchical religious organization formed in the late 1800's but formally established as an entity in 1930. KMC has grown over the years to have 6,000 local member churches globally. The organization of KMC is based on the Wesleyan faith.

² A summary adjudication motion, brought by appellants in this matter, resolved all real property disputes in this case prior to trial of the remaining claims. That decision was not appealed. The summary adjudication quieted title to the church property in favor of LADSC. LADSC was held to be the exclusive owner of the property, as it had never authorized any sale or transfer of title. As such, the KMs hold no title claim to and no beneficial interest in any of LADSC's church properties.

The global organization is divided into geographical regions. KMCA represents one of the geographical regions. It covers the North American territories, part of Mexico, and part of Canada. Within KMCA is a smaller organization that governs North America, which is also divided into smaller districts. The group of churches within the Los Angeles area fall within the Eastern Southern California District.

The main governing document of KMC during the relevant time was “The Doctrines, Book of Discipline and Rules of the Korean Methodist Church (2012)” (the “Book”). The Book provides extensive authority over local churches to the Bishop: “The bishop who is the highest spiritual and administrative head shall oversee the administration and the implementation of work in the local churches, the districts and the annual conference, visiting each of them.”

As to the appointment of pastors, the Book provides: “The bishop shall appoint the pastor for the local church by the decision of the ministerial personnel committee, according to the procedures of the regulation of the committee.” Further, “The bishop shall appoint or discharge clergies to the Methodist related institutions, and other necessary associations for the work of evangelism.”

The Book grants final ecclesiastical decision-making authority over appointment of a Senior Pastor to the Bishop. During the relevant time Bishop Park was the presiding Bishop of KMCA.

LADSC was formed in 1981 as a nondenominational church. In 1994, LADSC joined KMC after a board meeting and vote. LADSC made annual KMC membership payments starting

in 1994 through 2016. The parties stipulated that LADSC was a member of KMC at least through January 2017.

In 2016, there was a vacancy for senior pastor at LADSC. In September 2016, Bishop Park sent a letter to LADSC noting that “as for the Pastor of the Don san Church, the confusion is growing.” The letter further noted that at that time, there was no official senior pastor at the church. Pastor Park was appointed as the interim pastor, but the letter stated that “The future pastor in charge of the church will be appointed by the bishop after all procedures are in progress and verified.”³

³ Appellants argue that Pastor Park was chosen as pastor of LADSC by “Dong San and by KMCA’s District Personnel Committee.” However, the citation provided does not support this factual statement. Pastor Park also testified that he became the “senior pastor” in 2016 after being designated by the District Personnel Committee. Neither appellants nor respondents point to any evidence establishing either the membership or the existence of any official “District Personnel Committee.” Bishop Park admitted that he was contacted by members of LADSC, asking that he appoint Pastor Park as their senior pastor, but Bishop Park never made such an appointment, and testified that a senior pastor cannot be appointed by a local church or its members. While the parties provide contrasting arguments as to the internal church rules regarding the appointment of pastors, we ultimately must defer to the hierarchical church’s interpretation of its own rules and canons. (*New v. Kroeger* (2008) 167 Cal.App.4th 800, 825; *Kim v. The True Church Members of Holy Hill Community Church* (2015) 236 Cal.App.4th 1435, 1449 (*Kim*) [civil court must defer to hierarchical church’s decision that appellants’ vote to secede did not comply with hierarchical church’s book of church order].)

Bishop Park testified that as of the date of that letter, he appointed Pastor Park as the interim pastor only to keep the church open and to have someone to lead the services. Pastor Park had no administrative or decision-making authority within the church. Bishop Park could not appoint Pastor Park as senior pastor at that time because Pastor Park had criminal proceedings pending against him in South Korea. Bishop Park could not appoint anyone who was not “free of any . . . legal matters” and did not have a “good reputation and morale.”

On December 30, 2016, Bishop Park sent a second letter to LADSC. The letter indicated that LADSC had been “conflicted and divided for a long time because of internal issues,” and that Pastor Park should visit Korea before January 31, 2017, and submit a certificate confirming that all his legal matters related to church law and social law were resolved.⁴ The letter further cited the following provision of the Book, permitting the Bishop to appoint a senior pastor under the following conditions:

“If a local church fails to appoint a new senior pastor, within 180 days after a former senior pastor resigns or retires, the current Bishop of KMCA sends

⁴ Counsel argued that a final ruling by the KMC legislative body came down at the end of 2016 finding Pastor Park guilty of corruption. Counsel framed this as the reason Bishop Park decided not to allow Pastor Park to become the permanent senior pastor at LADSC. Pastor Park contests this, arguing that Bishop Park later admitted that Pastor Park voluntarily withdrew from KMC. The precise nature of Pastor Park’s ultimate break with the KMs is not relevant. However, the evidence regarding potential unlawful conduct helps to explain Bishop Park’s reluctance to permit Pastor Park to be appointed as senior pastor at LADSC.

one of the two or more candidates recommended by the local church committee. However, if the church committee fails to recommend, the bishop shall appoint a senior pastor to the church within 30 days.”

Bishop Park’s letter noted that “the church has passed the period that the Bishop shall appoint the senior pastor to the church, as outlined in the KMCA Book of Order, due to the absence of the senior pastor.”

On January 23, 2017, Soon Im Chon, who had been a member of the church since 1981 and was a member of the planning committee, received a document from Pastor Im⁵ entitled “Settlement Agreement.” At the request of Pastor Im, Soon Im Chon met Pastor Im in person. Pastor Im requested that Soon Im Chon provide a response to the proposed settlement by the end of January. In the settlement offer, Bishop Park agreed to permit Pastor Park to serve for a year, provided that Pastor Park should resign immediately “[i]n the event there is judgment of his removal reached by the special judiciary committee of the general assembly of the [KMC] and/or an actual prison sentence entered under the civil/criminal law.” The agreement also provided that all of LADSC’s assets would be transferred to the KMCA foundation. Soon Im Chon did not respond to the settlement request.

⁵ Pastor Im had been sent to assist at the church after wrongdoing committed by the church’s previous pastor, Ki Hyung Han, required the establishment of an emergency measures committee. Pastor Im was in charge of the committee dealing with Pastor Han’s problems.

On January 29, 2017, two days before Pastor Im's requested deadline, appellants held a meeting to withdraw or disaffiliate from KMC. Bishop Park testified that Pastor Park had no authority to hold such a meeting. Young Min Kim, secretary of the general KMC, testified that LADSC did not provide the required notice regarding any meeting or vote to withdraw from KMC. Mee Young Koba confirmed that LADSC did not take required formal steps to withdraw from KMC.⁶ Koba testified that they gave "verbal notice to the members" of LADSC. Koba testified that all 96 people present at the church that day agreed to the withdrawal.

Koba also testified that a week later, the church held a second vote to "confirm" the first vote of disaffiliation. 102 members were present at the second meeting. A third general meeting was held on October 22, 2017, to "reconfirm" the results of the January 29, 2017 meeting. Bishop Park never received notice of the purported withdrawal.⁷ However, he admitted that he subsequently read about the purported secession in the *Christian Weekly*.

On February 7, 2017, Pastor Park resigned and withdrew his membership in KMC. Pastor Park was also removed as pastor via the KMC trial.

⁶ The Church had no named Board of Directors. Koba testified that the planning committee "acted as the governing body of the church." Koba, who attended the church for about 33 years, was the secretary for the operating committee.

⁷ There was evidence presented that other members of the church who attended several times a week had no notice at all of the meetings or the withdrawal.

By letter of February 12, 2017, Bishop Park dispatched Pastor Lee to serve as the senior pastor of LADSC. Although Pastor Park was removed, LADSC remained a local member church of KMC. In the letter, Bishop Park formally dismissed Pastor Park from his position at LADSC. Bishop Park testified that although he was aware that Pastor Park had already resigned, he sent the letter as a formality.

PROCEDURAL HISTORY

Respondents' complaint was filed on March 22, 2017. The original complaint was brought by respondent LADSC against Pastor Park, alleging causes of action for declaratory relief, breach of fiduciary duty, accounting, and quiet title. Amended complaints were filed on May 4, 2017, and May 17, 2017. The operative second amended complaint (SAC) was filed on June 30, 2017. The SAC listed the KMs, as well as respondent LADSC, as plaintiffs, and included LADSC, Ki Hyung Han (Pastor Han), Mee Young Koba, and Eric Soo Chul Kang, along with Pastor Park, as defendants. The SAC alleged four causes of action essentially identical to those initially pled.

On December 14, 2017, the trial court granted a preliminary injunction in favor of respondents, ousting appellants from the church premises and charging respondents with the duty to conduct the affairs of the church until further order of the court.

On March 6, 2018, Pastor Han was dismissed as a defendant.

On December 29, 2017, appellants moved for summary adjudication to quiet title in favor of LADSC. In their briefs, appellants pointed to admissions in the SAC that LADSC was the "exclusive owner and holds exclusive title to the . . . real property,

and has never authorized, agreed, permitted, nor consented to any sale, encumbrance, pledge as collateral or other lien or claim to title on any of Church properties.” After supplemental briefing, on April 25, 2018, the trial court granted appellants’ motion for summary adjudication, quieting title in favor of LADSC.

The bench trial on respondents’ equitable causes of action took place on July 13, 16, 17 and 18, 2018. Closing arguments were made on August 3, 2018.

On August 9, 2018, the trial court issued its tentative judgment. On August 27, 2018, appellants filed a request for statement of decision. On August 30, 2018, appellants filed objections to the tentative judgment.

On September 5, 2018, the trial court entered judgment. The judgment quieted title to the church properties in LADSC. The court gave deference to the KMs’ ecclesiastical determination that Pastor Lee is the pastor of LADSC. It further found and declared that the relationship that existed between LADSC and the KMs prior to the assignment of Pastor Park to serve at LADSC was not affected by the withdrawal or purported withdrawal of Pastor Park and various members of the church who claimed to withdraw from the KMs in 2017. While such members had the right to choose another place of worship, they had no right to any interest in the assets of LADSC. While title to the LADSC property remained with LADSC, management and property rights were to be shared by LADSC and the KMs as set forth in the Book. Appellants were ordered to return to Pastor Lee, on behalf of LADSC, any church property in their possession. The court noted that the determination as to whether the members who had purportedly withdrawn from the church

were still members was for the church to decide. Finally, a “Statement of Information” that was filed with the Secretary of State’s office on July 24, 2017, and signed by Mee Young Koba, was ordered stricken, having been executed and filed as an ultra vires act.

On September 11, 2018, the court filed a statement of decision, responding to appellants’ specific requests.

On September 10, 2018, appellants filed their notice of appeal from the judgment.

On September 17, 2018, respondents filed their memorandum of costs. On October 5, 2018, appellants filed their motion to tax costs. The motion included a request to strike the entire cost bill. On November 8, 2018, the trial court granted appellants’ motion only as to the expert fee. The court denied appellants’ request to strike the entire cost bill. On November 28, 2018, appellants filed their notice of appeal from the motion to tax costs.

DISCUSSION

I. Motion to dismiss appeal

Respondents have filed a motion to dismiss this appeal, arguing that because appellants are no longer members of LADSC, they do not have standing to pursue this appeal. We briefly address respondents’ motion to dismiss.

Respondents argue that appellants do not have standing to pursue this appeal because they are not interested or affected parties. Respondents assert that appellants have affirmed throughout this litigation that they have withdrawn from LADSC.⁸ However, appellants point out that they withdrew from

⁸ In support of this argument, respondents cite a postjudgment order of the trial court that once the members

the KMs, not LADSC, and asserted throughout the proceedings that they were the parties who should rightfully be in control of LADSC. As they were parties to the proceedings below, and were aggrieved by the decision, they have standing to appeal. (Code Civ. Proc., § 902.)

Respondents further argue that because appellants did not appeal the earlier judgment quieting title to the real property at issue, we have no jurisdiction to decide the purely ecclesiastical issues in question. However, the question of whether the ecclesiastical rule barred the trial court from determining certain issues is a central question in this appeal. Thus, respondents' motion to dismiss the appeal is denied, and we proceed to a review of the merits of the appeal.

II. Applicable law and standards of review

The First and Fourteenth Amendments to the United States Constitution “severely circumscribe[]” the role of civil courts in litigation involving religious institutions. [Citation.]” (*Kim, supra*, 236 Cal.App.4th at p. 1445, citing *Serbian Eastern Orthodox Diocese v. Milivojevich* (1976) 426 U.S. 696, 709 (*Milivojevich*)). Civil courts will not engage in extensive inquiry into religious law and polity. Instead, courts must adhere to a general rule of judicial deference to ecclesiastical decisions. (*Kim*, at p. 1446.) Courts may not “disturb the decisions of the highest ecclesiastical tribunal within a church of hierarchical polity, but

ceased to be such they no longer had standing to represent the corporation. Generally, we are restricted to a review of the record as it existed at the time the judgment was entered. (*Vons Companies, Inc. v. Seabest Foods, Inc.* (1996) 14 Cal.4th 434, 444, fn. 3.) Respondents have failed to suggest that exceptional circumstances exist in this matter to justify deviation from that rule. Thus, we decline to consider the postjudgment order.

must accept such decisions as binding on them.” (*Milivojeovich*, at p. 709.) ““The prohibition against civil court participation in sectarian disputes extends to issues involving membership, clergy credentials and discipline, as well as religious entity governance and administration. [Citations.]’ [Citation.]” (*Kim*, at p. 1445.)

“Generally, civil jurisdiction is more limited with respect to hierarchical religious organizations than it is in the case of congregational or independent ones. [Citation.]” (*Concord Christian Center v. Open Bible Standard Churches* (2005) 132 Cal.App.4th 1396, 1409 (*Concord*).) A hierarchical church is “one in which individual churches are ‘organized as a body with other churches having similar faith and doctrine[, and] with a common ruling convocation or ecclesiastical head’ vested with ultimate ecclesiastical authority over the individual congregations and members of the entire organized church. [Citations.]” (*Ibid.*) In such a hierarchical church, a local congregation “that affiliates with the national church body becomes ‘a member of a much larger and more important religious organization, . . . under its government and control, and . . . bound by its orders and judgments.’ [Citations.]” (*Ibid.*, quoting *Watson v. Jones* (1871) 80 U.S. 679, 726-727 (*Watson*).) “In contrast, a congregational church is defined as one ‘strictly independent of other ecclesiastical associations, and [one that] so far as church government is concerned, owes no fealty or obligation to any higher authority.’ [Citation.]” (*Concord, supra*, 132 Cal.App.4th at p. 1409.)

Within a hierarchical religious entity, when “questions of discipline, or of faith, or ecclesiastical rule, custom, or law have been decided by the highest of these church judicatories to which

the matter has been carried, the legal tribunals must accept such decisions as final, and as binding on them, in their application to the case before them.’ [Citation.]” (*Kim, supra*, 236 Cal.App.4th at p. 1446 quoting *Watson, supra*, 80 U.S. at p. 727.)

“There are limited exceptions to the general rule of judicial deference to ecclesiastical decisions.” (*Kim, supra*, 236 Cal.App.4th at p. 1446.) One such exception is when there is a property dispute. (*Jones v. Wolf* (1979) 443 U.S. 595, 604 [“a State is constitutionally entitled to adopt neutral principles of law as a means of adjudicating a church property dispute”].) The *Jones* court referred to this as the “neutral principles of law’ approach.” (*Id.* at p. 602.) “[T]he neutral-principles approach . . . is completely secular in operation . . . [and] relies exclusively on objective, well-established concepts of trust and property law familiar to lawyers and judges.” (*Id.* at p. 603.) “[T]o the extent the court can resolve a property dispute without reference to church doctrine, it should apply neutral principles of law. The court should consider sources such as the deeds to the property in dispute, the local church’s articles of incorporation, the general church’s constitution, canons, and rules, and relevant statutes, including statutes specifically concerning religious property.” (*Episcopal Church Cases* (2009) 45 Cal.4th 467, 485.)

In the matter before us, we review de novo the trial court’s conclusion that the ecclesiastical rule limited the court’s authority to intervene in any dispute relating to ecclesiastical decisions made by the highest authority within the hierarchical religious organization. (*Kim, supra*, 236 Cal.App.4th at p. 1445.) “To the extent our determination of this question depends on the judicial interpretation of the articles of incorporation, bylaws, and other governing documents, . . . we must apply neutral

principles of law de novo. [Citations.]’ [Citation.]” (*Ibid.*) The trial court’s factual findings are reviewed for substantial evidence. “Under that standard, we must consider all the evidence in the light most favorable to the prevailing parties, giving them the benefit of every reasonable inference, and resolving conflicts in support of the judgment. [Citations.]’ [Citation.]” (*Ibid.*)

III. Pastor appointment

Appellants argue that instead of applying the ecclesiastical doctrine, and thus declining to review the issue of Pastor Lee’s appointment, the court should have applied neutral principles of law to decide who was the duly appointed pastor. Appellants argue that under the KMs’ own governing rules, LADSC had the first right to choose its pastor, KMCA’s KDPC (District Personnel Committee) had a secondary right, and Bishop Park had a tertiary right. Appellants argue that Pastor Park was chosen by both LADSC and KDPC, and only Bishop Park chose Pastor Lee.

There is no dispute that LADSC was a long-standing member of the KMs, or that the KMs were governing bodies of a hierarchical church organization. Under the constitutional law discussed above, we are not permitted to review the KMs ecclesiastical decision to appoint Pastor Lee. (See, e.g., *Schofield v. Superior Court* (2010) 190 Cal.App.4th 154, 162 [“The dispute set forth in the request for declaratory relief in the first cause of action, namely, whether Schofield or Lamb is the incumbent Episcopal Bishop of the Diocese of San Joaquin, is quintessentially ecclesiastical” and thus may not be adjudicated

by the courts].) Bishop Park appointed Pastor Lee, and we do not second guess this appointment.⁹

In support of their position that we may decide who is the pastor of LADSC, appellants cite *Berry v. Society of Saint Pius X* (1999) 69 Cal.App.4th 354 (*Berry*). The Reverend Berry claimed that he was entitled to the disputed church property because he was duly appointed by his predecessor to serve as pastor of the subject religious entity. The key question at trial was the validity of a 1983 amendment to a church's original articles of incorporation, giving an incumbent pastor the power to appoint a successor. Because the amendment was not duly authorized by the overarching religious organization, as required by the Corporations Code, the trial court concluded the amendment was ineffective. (*Id.* at pp. 360-361). The Court of Appeal affirmed,

⁹ The parties' stipulation that LADSC was a longstanding member of the KMs mandated deference to the hierarchical church on this ecclesiastical question. However, because the parties proceeded to trial, we note that the relevant excerpts from the Book, as well as the testimony at trial, support Bishop Park's position that he had final decision-making authority over the appointment of local pastors. Further, to the extent that the Book imposed time limits on a church's (or personnel committee's) recommendations, we defer to Bishop Park's determination that those time limits had passed when he appointed Pastor Lee. We delve no further into church governance than to affirm that the KMs have pointed to provisions in their governing document showing the Bishop's ultimate authority on this issue. To the extent that appellants seek to further challenge Bishop Park's interpretation of the hierarchical church's governing rules, we must defer to the hierarchical church's interpretation. (*New v. Kroeger, supra*, 167 Cal.App.4th at p. 825; *Kim, supra*, 236 Cal.App.4th at p. 1449.)

finding that the Corporations Code forbade the church from amending the corporate articles to change the manner of filling the vacancy. (*Id.* at p. 373.) Apart from determining that the purported amendment to the articles of incorporation was invalid, and that Reverend Berry had no right of possession of the church property under the purported amendment, the *Berry* court declined to express an opinion on any other issue. *Berry* does not give us authority to intervene in the ecclesiastical decision of Bishop Park.

Appellants also cite several cases clarifying and applying the “neutral principles of law” method of resolving church property disputes. (*Jones v. Wolf, supra*, 443 U.S. at p. 603; *Episcopal Church Cases, supra*, 45 Cal.4th at p. 485.) However, the matter before us is not a property dispute. The property dispute was resolved on summary adjudication in favor of LADSC. Appellants do not dispute that title to the property is properly held in the name of LADSC. What appellants dispute is the ecclesiastical determination of who is the pastor of the church.

Nor does *Iglesia Evangelica Latina, Inc. v. Southern Pacific Latin American Dist. of the Assemblies of God* (2009) 173 Cal.App.4th 420 (*Iglesia*), give us authority to question Bishop Park’s appointment of Pastor Lee. In *Iglesia*, the local church was affiliated with Assemblies of God (AOG), a hierarchical church organization. (*Id.* at pp. 424-425.) Subordinate to AOG, but superior to the local church, was the Southern Pacific Latin American District of the Assemblies of God (SPLAD). Following accusations of theft against a board member of the local church, SPLAD undertook supervision and control of the local church. After de novo review of the constitutions and bylaws of the

organizations at all three levels of the hierarchical structure, the Court of Appeal determined that those neutral governing documents did not permit SPLAD to assume control of the local church's board. (*Id.* at p. 439-440). This was not an analysis of any ecclesiastical decision, but a "secular corporate dispute" that did "not implicate matters of doctrine." (*Id.* at p. 439.)

Here, the KMs did not conduct a corporate takeover of LADSC. LADSC had been a longstanding member of the KMs prior to this dispute. As such, LADSC was part of a hierarchical church organization that retained the final decision-making authority as to appointment of senior pastors.¹⁰

Finally, appellants cite *Huber v. Jackson* (2009) 175 Cal.App.4th 663 (*Huber*) to support their position that the neutral principles of law doctrine should be applied to the issue of pastor appointment in this matter. Like the other cases cited by appellants, *Huber* does not suggest that we should interfere with Bishop Park's decision to appoint Pastor Lee as senior pastor of LADSC. In *Huber*, the Episcopal church and its regional diocese brought an action against a local parish after the parish vestry

¹⁰ A notable difference in the hierarchical structure at issue in *Iglesia* was that the AOG constitution provided that each local assembly "has the right of self-government under Jesus Christ, its living Head, and shall have the power to choose or call its pastor, elect its official board, and transact all other business pertaining to its life as a local unit. . . . The fact it is affiliated with the . . . Assemblies of God shall in no way destroy its rights . . . or interfere with its sovereignty.' [Citation.]" (*Iglesia, supra*, 173 Cal.App.4th at pp. 425-426.) No such language giving local churches such individual sovereignty is found in any of the governing documents of the KMs. On the contrary, the Book granted the Bishop the ultimate authority over the appointment of pastors.

and congregants voted to disaffiliate from the hierarchical church organization. The trial court granted summary judgment in favor of the hierarchical church organization. (*Id.* at p. 671.) The Court of Appeal affirmed the trial court’s determination that by disaffiliating from the church, the local members lost their authority to direct the parish corporation, thus their purported amendments to the parish’s governing documents were ultra vires. (*Id.* at pp. 676-677.) The Court of Appeal noted that while the individual defendants were “free to disaffiliate from the national church and the diocese,” they were not free to take church property with them. (*Id.* at p. 677.)

Appellants accurately quote *Huber* as stating that “courts do not review matters pertaining to religious corporations in a vacuum, without reference to the governing documents of the local church, the national church and the diocese.” (*Huber, supra*, 175 Cal.App.4th at p. 683.) However, the trial court in this matter did not view the issue in a vacuum. The court gathered extensive testimony and evidence, including evidence regarding the relationship between LADSC and the KMs, as well as the governing documents, before determining that the appointment of Pastor Lee was an ecclesiastical decision of a hierarchical church that the court could not disturb. Appellants’ attempts to reargue the facts do not assist their position, as the record shows that LADSC was a longstanding member of KMC. Appellants have failed to show that the trial court’s decision to defer to the ecclesiastical decision of Bishop Park was in error.¹¹

¹¹ *Church of Christ in Hollywood v. Superior Court* (2002) 99 Cal.App.4th 1244, involved a church’s request for a restraining order against an expelled member. Because the request for restraining order did not involve religious doctrine, it did not

IV. Purported disaffiliation

Appellants next argue that pursuant to neutral principles of law, the purported disaffiliation of Pastor Park and his faction of church members was a valid means for LADSC to disaffiliate from the KMs. Appellants take the position that LADSC's bylaws permitted it to do so. Appellants admit that while members are free to disaffiliate, the question of whether disaffiliating members retain ownership and control of the property is determined by the articles of incorporation and the church's general rules. (*Huber, supra*, 175 Cal.App.4th at pp. 680-682.) Appellants argue that nothing in the bylaws or articles of incorporation of LADSC state that it is bound to the rules of the KMs or would always be part of the KMs.

As with the previous issue, appellants' arguments depend on the relationship between LADSC and the KMs. We briefly reiterate the facts which show LADSC as a long-established member of a hierarchical church. First, the parties stipulated that LADSC was a member of KMC until at least January 29, 2017, the date of LADSC's first attempted withdrawal. Further, LADSC indisputably paid membership dues to the KMs for many years, up until the time this dispute began.

Appellants attempt to rewrite these facts in suggesting that LADSC was an independent church, free to follow its own rules. The record and the facts as found by the trial court, discussed in detail above, negate appellants' attempt. Appellants point out

require the resolution of an ecclesiastical dispute. Thus, the trial court could grant the requested relief. (*Id.* at pp. 1256-1258.) The case does not further appellants' position that the appointment of a pastor is not an ecclesiastical decision in this matter.

that in both *Huber* and *Episcopal Church Cases*, cited above, the local parishes expressly agreed to become part of the larger hierarchical church organization and follow its rules. (*Huber, supra*, 175 Cal.App.4th at p. 676; *Episcopal Church cases, supra*, 45 Cal.4th at p. 467.) So too did LADSC, when it agreed to membership in the hierarchical organization that is KMC. Appellants have not pointed to anything in the Book, or in any of the case law, suggesting that LADSC was permitted to both retain its independence while also benefitting from membership in the greater church organization.

As a member church of the KMs, LADSC was subject to the hierarchical church's rules and procedures. Pursuant to those rules and procedures, described at trial, the withdrawals of Pastor Park and various members had no effect on the relationship between LADSC and the KMs. *Concord* involved a comparable situation. Concord Christian Center applied and was accepted for membership in Open Bible Standard Churches, Inc. (Open Bible) in 1953, and thereby began operating in accordance with Open Bible's denominational bylaws. (*Concord, supra*, 132 Cal.App.4th at p. 1402.) In 2001, members of Concord Christian held a meeting and unanimously voted to withdraw from Open Bible. "Contrary to the specific requirements of Open Bible's 1999 Bylaws and the bylaws Concord Christian had itself just adopted, Concord Christian purposely gave no notice of this meeting to Open Bible's national, regional, or district leadership." (*Id.* at p. 1405.) Open Bible did not recognize the purported withdrawal, suspended the minister responsible for the unauthorized meeting, and imposed regional supervision over Concord Christian. (*Id.* at p. 1406.) About a month later, Concord Christian attempted to adopt new articles of

incorporation and bylaws deleting all references to affiliation with Open Bible. (*Ibid.*) Concord Christian brought an action for declaratory and injunctive relief, seeking to affirm its decision to withdraw from the Open Bible denomination, and Open Bible cross-complained, seeking a declaratory judgment that the purported withdrawal was ineffective. After affirming the trial court's decision that Open Bible was a hierarchical religious organization, the Court of Appeal held that the trial court correctly determined that it was required to defer to Open Bible's ecclesiastical decisions. (*Id.* at p. 1413.) The trial court's determinations that Concord Christian's attempt to disaffiliate from Open Bible had failed, and that Concord Christian was subject to Open Bible's regional supervision and control, were factual determinations made after weighing the evidence at trial and applying neutral principles of civil law. (*Ibid.*)

Presbytery of Riverside v. Cmty. Church of Palm Springs (1979) 89 Cal.App.3d 910, does not support a contrary conclusion in this case. *Presbytery* was a case about ownership and possession of church property. (*Id.* at p. 923 ["the dispute to be decided by the court in this case is essentially a property dispute"].) The causes of action brought by the overarching church organization against the local community church were for "ejectment, recovery of property, quiet title and damages for the value of the use of the property." The community church also brought a cross-complaint for quiet title. (*Id.* at pp. 914-915.) Thus, the trial court acted with propriety in determining the case on the basis of "neutral principles of law." (*Id.* at p. 923.) There was "no existing religious or ecclesiastical controversy." (*Id.* at p. 924.) The local community church had renounced its affiliation with the larger hierarchical church organization, and there was

no dispute “that a local church” within that organization was free to “withdraw and terminate its affiliation.” (*Ibid.*) In contrast, the central disputes in this appeal are ecclesiastical, concerning the rightful pastor of the church and the significance of the members’ disaffiliation.

“[D]eference to ecclesiastical matters is greatest in the hierarchical churches. [Citation.]” (*Classis of Central California v. Miraloma Community Church* (2009) 177 Cal.App.4th 750, 760.) In a hierarchical organization such as KMC, of which LADSC is a longstanding member, we must defer to the Bishop’s decision as to the validity of appellants’ disaffiliation. (*Kim, supra*, 236 Cal.App.4th at p. 1449.) Further, we note that the evidence at trial -- including testimony from multiple sources regarding inadequate notice and formalities -- supported the KMCs’ position that the disaffiliation of LADSC was invalid. As the trial court held, the individual members were free to withdraw from the hierarchical church. However, the withdrawing members are not entitled to any property of LADSC, which remains subject to the hierarchical church’s control.

V. Motion to tax costs

In their related appeal, appellants argue that because the underlying judgment did not award monetary damages or costs to respondents, the trial court erred in denying most of appellants’ motion to tax costs.¹² In their motion to tax costs, appellants asked that the trial court strike the entire cost bill. The trial court granted the motion as to the expert fee, but denied all other aspects of the motion. Implicit in the trial court’s ruling is a

¹² Respondents have not filed a responsive brief in the related appeal regarding appellants’ motion to tax costs. Therefore, we decide this issue on the appellants’ opening brief alone.

determination that respondents were the prevailing parties in this action.

A. Applicable law and standard of review

Code of Civil Procedure section 1032, subdivision (b) states: “Except as otherwise expressly provided by statute, a prevailing party is entitled as a matter of right to recover costs in any action or proceeding.” Section 1032, subdivision (a)(4) provides, in pertinent part: “Prevailing party’ includes the party with a net monetary recovery If any party recovers other than monetary relief and in situations other than as specified, the ‘prevailing party’ shall be as determined by the court, and under those circumstances, the court, in its discretion, may allow costs or not and, if allowed, may apportion costs between the parties on the same or adverse sides pursuant to rules adopted under Section 1034.”

“If a party fits one of the definitions of “prevailing” listed in [Code of Civil Procedure section] 1032(a)(4) . . . that party is entitled as a matter of right to recover costs. [Citations.] In other situations, the prevailing party is determined by the court and the award of costs is discretionary.’ [Citation.]” (*Acosta v. SI Corp.* (2005) 129 Cal.App.4th 1370, 1375-1376.)

A trial court’s exercise of discretion in granting or denying a motion to tax costs will not be disturbed if substantial evidence supports its decision. (*Lubetzky v. Friedman* (1991) 228 Cal.App.3d 35, 39.)

B. Substantial evidence supports the trial court’s implied finding that respondents were the prevailing parties below

The basis of appellants’ appeal of the order denying, in part, their motion to tax costs, is that the underlying judgment

did not identify the prevailing party. While LADSC prevailed in the quiet title action, appellants admit that respondents prevailed against appellants as to control of LADSC. Appellants frame the issue in this appeal as: When an underlying judgment does not award monetary damages or costs and does not identify a prevailing party, is a denial of motion to strike the entire cost bill reversible error?

Appellants cite no authority suggesting that the trial court's denial of their motion to strike the entire cost bill was reversible error under the circumstances. Instead, we imply a finding that respondents were the prevailing party in the related action, and affirm the award of costs on that basis.

Under the doctrine of implied findings, we are entitled to imply a finding in favor of the prevailing party. (*In re Marriage of Arceneaux* (1990) 51 Cal.3d 1130, 1133-1134). Any purported deficiency in the statement of decision must be brought to the trial court's attention. (*Id.* at p. 1134.) Unless omissions or ambiguities are brought to the trial court's attention, a party waives its right to claim on appeal that the decision was deficient in this regard. (*Ibid.*)

Appellants have cited no authority suggesting that the doctrine of implied findings does not apply to a trial court's determination of a prevailing party. Appellants fail to provide citations to the record suggesting that appellants raised this issue or pointed it out to the trial court below.

LADSC prevailed in the summary judgment as to quiet title. However, respondents have prevailed as to the issues concerning control of the church. The evidence in the record supports this determination, as well as the implied determination that respondents were the overall prevailing parties in the action.

Under the circumstances, we decline to find an abuse of discretion in the trial court's decision to deny, in part, appellants' motion to tax costs.¹³

DISPOSITION

The judgment and the order on appellants' motion to tax costs are affirmed. Respondents are awarded their costs of appeal.

NOT TO BE PUBLISHED IN THE OFFICIAL REPORTS.

_____, J.
CHAVEZ

We concur:

_____, Acting P. J.
ASHMANN-GERST

_____, J.
HOFFSTADT

¹³ At oral argument, appellants presented a new argument on this point that was not briefed in their opening brief in this related appeal. Appellants cited case law not previously presented, and suggested that the trial court lacked jurisdiction to award respondents costs. We decline to discuss appellants' new arguments in depth as they are untimely. However, we note that the filing of a notice of appeal does not deprive the trial court of jurisdiction to award costs. (*Bankes v. Lucas* (1992) 9 Cal.App.4th 365, 368, superseded by statute on other grounds as stated in *Lee v. Wells Fargo Bank* (2001) 88 Cal.App.4th 1187, 1197.)